



Jerry E. Abramson  
Mayor

26 Member  
Metro Council

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## Office of Internal Audit



# Audit Report

Office of Internal Audit



## Metro Parks

### Capital Project Management

June 2003

Metro Parks

Capital Project Management

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LOUISVILLE, KENTUCKY

OFFICE OF INTERNAL AUDIT

JERRY E. ABRAMSON  
MAYOR

RON WESTON  
PRESIDENT, METRO COUNCIL

### Transmittal Letter

June 20, 2003

The Honorable Jerry E. Abramson  
Mayor of Louisville Metro  
Louisville Metro Hall

**Re: Attached Audit of the Metro Parks Capital Projects Management**

#### Scope and Opinion

We have examined the operating records and procedures of the Metro Parks capital project management. The primary focus of the audit was to serve as a process review to document the administration, recording, and monitoring of the activity. The Louisville Olmsted Park Conservancy was not part of this review.

As a part of our examination, we performed an evaluation of the internal control structure. Our examination was conducted in accordance with Generally Accepted Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States; with the Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors; and Generally Accepted Auditing Standards to the extent we considered necessary to evaluate the system.

The objective of internal control is to provide reasonable, but not absolute, assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Safeguarding of assets

There are inherent limitations in any system of internal control. Errors may result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personnel factors. Some controls may be circumvented by collusion. Similarly, management may circumvent control procedures by administrative oversight.



The operating procedures associated with capital project management were reviewed through interviews with key personnel. The operational and fiscal administration of activity was reviewed. The following specific topic was included:

- Capital Project Administration
- Capital Project Processing

The scope and methodology of the areas reviewed will be addressed in the Observations and Recommendations section of this report. Our examination would not reveal all weaknesses because it was based on selective review of data.

The internal control rating for each area reviewed is on page 4. These ratings quantify our opinion regarding the internal controls used in managing the activity and identify areas requiring corrective action.

It is our opinion that the overall internal control structure for Metro Parks capital project management is weak. There were some weaknesses noted that are impairing the effectiveness of the internal control structure. Examples of these include the following.

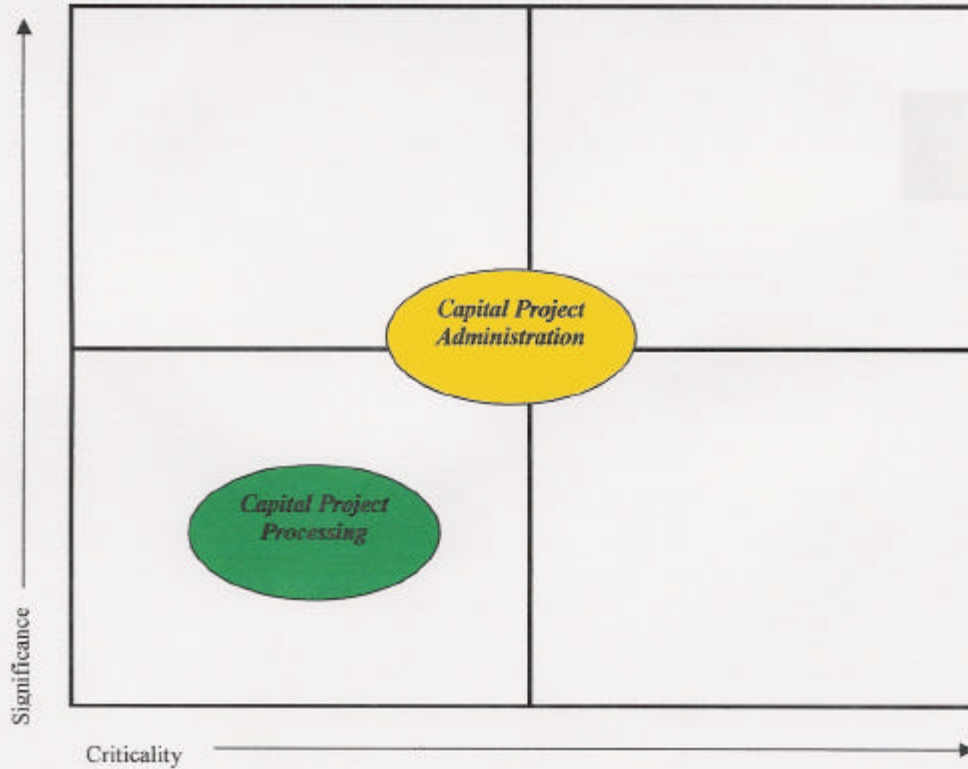
- There is an opportunity to improve efficiency of Parks services through an evaluation of the organization, responsibilities, and tasks of the Planning and Design division. It appears that this division provides project management services that are offered by other Metro Louisville agencies. It also may be more effective to have planning and design responsibilities assigned to another Parks division, instead of being a stand-alone division.
- Language in the capital budget ordinance, which is often used as the authorization for transferring funds between projects, is vague. This can lead to misinterpretation of authority, inconsistent processing, and activity that was not properly approved.
- Commitments for donations for capital projects are not consistently documented. As a result, projects may be approved and started even though funding is not available / feasible. There is also inconsistent treatment of non-monetary donations for capital projects that may leave projects under funded, thus requiring funds from other projects to cover the shortfalls.
- Monitoring and reconciliation of fiscal activity could be strengthened. Improved oversight will strengthen the reliability of the financial statements and their usefulness as monitoring tools. Additionally, this will help ensure activity is processed in accordance with applicable policies and regulations.

The implementation of the recommendations in this report will help improve the internal control structure and effectiveness of Metro Parks capital project management.

  
Michael S. Norman, CIA  
Chief Audit Executive

cc: Louisville Metro Council Audit Committee  
Louisville Metro Council Members  
Deputy Mayors  
Secretary of the Cabinet for Neighborhoods, Parks and Cultural Affairs  
Director of Metro Parks and Recreation

Internal Control Rating



<i>Legend</i>			
<i>Criteria</i>	<u>Satisfactory</u>	<u>Weak</u>	<u>Inadequate</u>
<i>Issues</i>	Not likely to impact operations.	Impact on operations likely contained.	Impact on operations likely widespread or compounding.
<i>Controls</i>	Effective.	Opportunity exists to improve effectiveness.	Do not exist or are not reliable.
<i>Policy Compliance</i>	Non-compliance issues are minor.	Non-compliance issues may be systemic.	Non-compliance issues are pervasive, significant, or have severe consequences.
<i>Image</i>	No, or low, level of risk.	Potential for damage.	Severe risk of damage.
<i>Corrective Action</i>	May be necessary.	Prompt.	Immediate.

### Introduction

The Metro Parks Department is responsible for operating and maintaining Louisville parks, community centers and recreation programs. The Department is divided into four major operating areas; Operations, Recreation, Planning and Design, and Finance and Administration.

The Planning and Design Division provides analysis, planning, design, construction, evaluation and rehabilitation support for current and future park properties. These services are provided to improve park facilities and lands for the benefit of the users. The Planning and Design Division provides staff to serve as the project manager for capital projects, along with professional oversight and support staff. Project updates are provided for Senior Managers on a routine basis. These status reports include information on budget, timetable and progress of every project managed by the Planning and Design Division.

The fiscal year 2003 capital budget appropriation for Metro Parks is \$2,020,000, \$1,165,000 of which is from the general fund. Other sources of revenue (e.g., federal grant funds, donations, etc.) may also be used to fund capital projects.

This audit was requested by the Metro Parks Department.

### Summary of Audit Results

#### **I. Current Audit Results**

See Observations and Recommendations section of this report.

#### **II. Prior Audit Issues**

The Office of Internal Audit has not previously conducted any reviews solely of Metro Parks capital project management. However, a prior review performed of Metro Park's general operating procedures did address management issues related to capital project activity.

#### **III. Statement of Auditing Standards**

Our audit was performed in accordance with Generally Accepted Government Auditing Standards (1994 edition) issued by the Comptroller General of the United States and with the Standards for the Professional Practice of Internal Auditing (2001 edition) issued by the Institute of Internal Auditors.

#### **IV. Statement of Internal Control**

We conducted a formal study of the internal control structure in order to obtain a sufficient understanding to support our final opinion.



**V. Statement of Irregularities, Illegal Acts, and Other Noncompliance**

Our examination did not disclose any instances of irregularities, any indications of illegal acts, and nothing came to our attention during the examination that would indicate evidence of such. Any significant instances of noncompliance with laws and regulations are reported in the Observations and Recommendations section of this report.

**VI. Views of Responsible Officials**

An exit conference was held at the Office of Internal Audit Administrative Offices on April 29, 2003. Attending were Mary Lou Northern, Clay Campbell and Barbara Kalkhof representing Metro Parks; Mike Norman and Mark Doran representing Internal Audit. Final audit results were discussed.

The views of the Metro Parks officials are included as responses in the Observations and Recommendations section of the report.



## Observations and Recommendations

### Capital Project Administration

#### Scope

Key personnel were interviewed in order to document the review of the operational and fiscal administration of Metro Park's capital projects. This included the administration, processing, records management, and monitoring of capital projects. This was intended to focus on the adequacy, efficiency and effectiveness of capital project management. While the Louisville Olmsted Parks Conservancy was not included in this review, this group impacts some aspects of capital project management. As a result, these specific interactions were considered in the review. The following concerns were noted.

#### Observations

There were some problems noted with capital project administration. As a result, the internal control structure is weakened and its effectiveness impaired. Examples of the problems include the following.

- It appears there is an opportunity to enhance the efficiency and effectiveness of the Metro Park's organizational structure.
  - Planning and Design provides professional services that are similar to those offered by other Metro government agencies. Duplicating services offered by other Metro Louisville agencies may not be the most efficient use of Parks resources.
  - It may not be necessary to have Planning and Design as a stand-alone division of Parks. It may be more effective if these responsibilities were assigned to another Parks division (e.g., Operations).
- Budget administration for Metro Park's activity could be improved.
  - Budget revisions for capital projects may be processed under the authority of a general provision of the capital budget ordinance. This references the transfer of funds between projects and states that any project, authorized by the ordinance, may be increased by up to 10% through the transfer of funds not required in another project. This is affected by the interpretation of the ordinance language and the method of recording activity on the financial system:
    - It is not clear if the 10% limitation applies to the annual appropriation or to the life-to-date appropriation for the project.
    - Several project phases may be funded and recorded in a single cost center over the life of a project. This distorts the 10% limitation amount.
    - The provision is interpreted differently among Department of Finance and Budget staff responsible for processing adjustments. As a result, the treatment of adjustments varies among the staff that processes them. This

lack of consistent interpretation and guidance weakens the control structure and increases the risk of improperly authorized activity being processed.

- The Department of Finance and Budget assigns two analysts for the Parks Department. One is responsible for the operating budget and the other the capital budget. This may complicate Metro Park's staff ability to coordinate budget matters and may not be the most effective manner to provide budgetary services. Also, it is more difficult for each of the analysts to have a complete understanding of the overall Metro Parks budget (i.e., fund transfers, activity monitoring, etc.).
- Financial centers for capital projects are not established as soon as the budget is passed in July. This delay appears to be within the Department of Finance and Budget. It is routinely as late as September before the centers are established. It appears Department of Finance and Budget personnel exercise arbitrary discretion for establishing centers. The delays may hinder a project, and increase the risk that financial activity could be posted to an unrelated center.
- There were some problems with donations for capital projects.
  - Commitments for funding capital projects are not consistently documented. Some projects may be approved through the capital budget process even though there is no documentation of the commitment from the funding source. This could result in the initiation of projects without sufficient funding to complete them. Parks has addressed this by requiring that any commitment to donate funds be documented in a Letter of Intent from the donor.
  - There appears to be confusion regarding donations made by the Louisville Olmsted Parks Conservancy. It's not clear as to whether or not the Conservancy deducts certain types of donations (in-kind, materials, contractor services) from the committed funds pledged. These types of Conservancy donations may not have been adequately reported in the past, and in-kind donations are not recorded on the financial system. As a result, accounting entries (e.g., expenditure transfers, budget revisions) may have been necessary to cover shortfalls in capital project funding.
  - There appears to have been a lack of coordination and communication related to activity by the Louisville Olmsted Parks Conservancy on behalf of Parks. The master operating agreement between Metro Parks and the Olmsted Conservancy allows for Olmsted to perform projects to benefit Parks. According to the agreement, the Director must approve all Olmsted projects for Parks. However, project management staff was not always notified of approved activity, making effective monitoring impossible.
- The reconciliation of capital project fiscal activity is inadequate. *These same types of problems were noted in the prior review.*
  - The Planning and Design staff do not routinely reconcile financial reports. This weakens the reliability of both the internal project records and the financial statements.
  - Planning and Design staff periodically perform manual comparisons of payment documentation on file in the business office to ensure that the actual payments



agree to the amount submitted for payment. This is not the most effective manner to monitor this activity.

- While there does appear to be an established capital project management process, there is not any type of documented manual or detailed desk procedures for staff performing assigned tasks. This may lead to inconsistencies in administration and management of activities.
- Project monitoring reports are not readily accessible to all user staff. The project managers must request the information from support staff to obtain project information. Metro Park's staff is currently attempting to have this information stored on a shared computer drive so authorized individuals can have independent access.

### Recommendations

Appropriate personnel should take necessary action to address the issues noted. Specific recommendations include the following.

- Management should evaluate Park's organizational structure, focusing on the responsibilities and tasks assigned to the Planning and Design division. The feasibility of sharing resources and coordinating with other Metro Louisville agencies should be explored. The goal should be eliminating duplication and improving services. This may also allow for Parks to benefit from, and leverage, resources of the other agencies (e.g., more specialized professional staff, focused project coordination, potential to perform additional engineering and architectural projects internally, etc.).
- Management should consider assigning the capital project management function to another Parks division. For example, the current Operations division could be considered to serve as a liaison with Metro agencies and project contractors, while maintaining fiscal monitoring and oversight responsibilities. This could help ensure that capital projects and funds are balanced for the overall benefit of the Parks system (e.g., preventative maintenance) along with new projects. In addition, human resources could be reallocated based on the needs of the Department.
- Management should ensure that documented policies and procedures address the required processing of capital project fiscal activity. The following are examples of issues that should be included.
  - ✓ All fiscal activity should be reviewed and authorized by the business office (budget requests, revenue receipts, expenditures, financial adjustments, etc.). This will help ensure that Metro government and agency policies and procedures are adhered to in an efficient and effective manner.
  - ✓ The business office should review financial transactions to ensure they are appropriate. Revenue and expenditures should be recorded in the financial accounts that are established for the project purpose. Financial documents (budget revisions, journal vouchers, etc.) should not be used to circumvent requirements or transfer funds for unintended uses.
  - ✓ All fiscal activity should be recorded on the financial system. This helps ensure that the financial reports reflect the actual activity. This includes establishing

financial centers for capital projects as soon as possible after the project has been approved and funds appropriated. This requires the cooperation of the Department of Finance and Budget.

- ✓ Capital projects should not expend funds that are not actually available. Donation pledges and commitments should require a signed confirmation from entities that contribute funding (e.g., Olmsted, Heart of the Parks, Community Foundation) and funds should be restricted on the financial system until available for use (i.e., actually received and authorized).
- ✓ The treatment and reporting of in-kind donations should be determined as part of the project planning responsibilities. Donation / pledge commitments should specify whether or not non-monetary items would be deducted as a portion of the donation pledge. This will help ensure that financial activity is accurately presented, and reporting requirements are followed.
- ✓ All fund transfers should be properly approved and adhere to Metro government requirements. For example, funds appropriated for a project should be used through completion. Funds may be transferred to another project within guidelines and limitations (e.g., amended appropriation ordinance, special provisions defined in appropriation ordinance, etc.).
- ✓ The business office should consult with project staff regarding fiscal adjustments. This would help ensure notification of individuals responsible for monitoring and reconciling project activity.
- Metro Parks should work with the Department of Finance and Budget to obtain a consistent interpretation of the capital budget ordinance general provision. This interpretation should be disseminated to the applicable personnel with processing and review responsibility to ensure appropriate and consistent treatment.
- Metro Parks should contact the Department of Finance and Budget to discuss the feasibility of assigning a single budget analyst for Metro Parks. This could enhance the efficiency and effectiveness of budget activities.
- Metro Parks should assist the Department of Finance and Budget in ensuring that financial centers for capital projects are properly established. These centers should be established as soon as possible after approval and funds appropriated. This will require a proactive approach by Parks.
- In accordance with the master operating agreement, the Metro Parks Director should approve all activities performed by Olmsted on behalf of Parks. This includes proper notification to appropriate capital project managers. This will ensure that efforts are coordinated to meet Park's objectives and that proper monitoring responsibilities are assigned.
- A major component of any reporting system is proper reconciliation and monitoring. It is imperative that administrative staff reviews the financial information on a regular basis. This includes verification of budget entries, financial activity with internal records, and the financial statements.
- Financial statements should be provided to the staff members responsible for monitoring activity. This would allow for a more efficient reconciliation with project management records.



- The capital project management procedures should be documented and updated periodically. These should correspond with and supplement Metro Park's policies and procedures. This documentation should be distributed to all applicable personnel. This manual should include sufficient detail for each job duty performed, copies of forms used and policies followed in the process. In addition, training of key personnel will facilitate consistent adherence to the requirements.
- Authorized staff should have access to the applicable capital project monitoring and report information. Efforts to make this readily available should continue. This allows the project staff to view the information without delay.

#### **Metro Parks Response**

- The Parks Department is always interested in looking at ways to reduce the cost of projects through sharing resources with other departments within Metro Government. While some projects are unique to Metro Parks, others could benefit partnering with other Metro Louisville agencies. Prior to awarding any contracts with engineering or architectural firms, Planning and Design will contact Facilities Management to determine if there is an existing contract that can be used, or whether or not the services could be provided in-house. There has been consultation and sharing of resources between various departments in the past, and this practice will continue and expand if possible. One avenue that we will pursue is the scope of "annual contracts". There may be some way of including some of the routine Parks tasks in these contracts.
- There are two categories of capital projects; the first is what would be considered repair and refurbishing. This would include repairs of existing facilities, refurbishing of outdoor sports areas, recreation equipment, etc. The second type of project is what would be considered a "stand alone" project such as the Iroquois Amphitheater. In the fiscal year 2003-2004 budget, there is a proposal to redesign the Planning and Design unit. The audit report recommendations will be taken into consideration as the new unit evolves.
- We concur that the business office should review financial transactions to ensure they are appropriate. There have been past cases where individuals outside of the Parks Department performed journal vouchers or budget adjustments. Hopefully, this will not happen in the future. It is not the policy of the Parks Department to submit any budget revisions without approval of the business office. Also, capital projects should reflect the true cost of the project; expenditures associated with one capital project should not be charged to another project.
- We concur that all fiscal activity should be recorded in the financial system. Funds should be encumbered as soon as they are obligated. We also agree that as soon as the Council approves a capital budget the cost center should be established in order to avoid a backlog of recording appropriate financial information.
- The procedures for expending capital funds have been revised. No donated funds are included in a capital budget without a signed commitment letter or grant agreement. When there is a "challenge grant" the general fund dollars are restricted until private funds are raised. A "commitment to raise" is not considered a documented donation. If this is placed in the budget it is also restricted.

- The new grant agreement and donation policy requires that non-monetary information be included. This should ensure that donated items or labor will not be included on the financial system and be misinterpreted as an accounts receivable for funds.
- No funds will be transferred in the future without proper written authorization, be it an amended appropriation ordinance, or a memo from the Finance Director.
- We agree that the business office should consult with project staff regarding fiscal adjustments. Once the budget has been approved, there will be a meeting between the business office and Planning and Development that will outline responsibilities of both units.
- We concur that there are several issues that fall under the interpretation of capital projects. The first pertains to the 10% rule that allows funds to be transferred from one completed project to another project. Many of the capital projects are funded over multiple years so there is a question on what amount that the 10% rule applies. Beginning with next fiscal year we will establish new cost centers for each appropriation. The second issue is the fact that the Director of Finance has the ability to determine whether or not a particular expenditure is appropriate. In the past, this opinion has sometimes been made verbally. A new policy has been instituted that requires these opinions to be written.
- We concur that the assignment of a single budget analyst for the Agency could enhance the efficiency and effectiveness of budget activities. We have requested this through our Cabinet Secretary and will continue to pursue this as necessary.
- We concur that the cost centers should be established as soon as the funds are appropriated. However, the Parks Department cannot establish these cost centers. As soon as the budget for fiscal year 2003-2004 is passed, we will send a letter to Finance and Budget requesting that the appropriate centers are established. If the policy is adopted that the Parks Department has one Budget Analyst for both capital and operating accounts, we feel that this problem will resolve itself.
- As mentioned previously, we are working on a new grant agreement process with Olmstead that should resolve the issues regarding the authorization of projects. Also in the process is a new operating agreement between the Parks Department and Olmstead Conservancy. In addition, the President of Olmstead and the Director of Metro Parks have scheduled quarterly meetings.
- We concur that proper reconciliation and monitoring is a major component of the reporting system. Once the new financial system is in place (the beginning of the new fiscal year), the business office will sit down with Planning and Development and the Operations Division to work out a mutually acceptable way to exchange information on ongoing capital projects. It is also important that the business office be kept informed on projects in the early stages of development.
- While the business office is responsible for the actual reconciliation of the financial statements to the documents processed, we agree that it is important for the project manager to be able to reconcile the statements to their records. Planning and Development has access to the current financial system (DBS). Once the new system is in place we will be sure that appropriate viewing access is maintained. This will be addressed in the meeting outlined in the response above.



- The capital project management procedures are currently being updated. We will also incorporate any new forms, procedures etc., associated with the new financial management system.
- The capital project monitoring and report information system has now been changed and all appropriate personnel have access to the information. At the time of the audit, the system was in the first stages and that is the reason that access was not available to all.

## **Capital Project Processing**

### **Scope**

Key personnel were interviewed in order to document and review the operational and fiscal administration of Metro Park's capital projects. This included the administration, processing, records management, and monitoring of capital projects.

A sample of Metro Park's capital projects activity was reviewed in the following manner:

- Metro Park's adherence to the described capital projects process was verified by reviewing a capital project file. A sample of budget revisions, journal vouchers and payment documents from the project was examined to verify adherence to policies and procedures and the appropriateness of the transactions.
- A sample of budget revisions, journal vouchers and payment documents from various capital projects was examined to verify adherence to policies and procedures and the appropriateness of the transactions.

The review consisted of examining support documentation, authorization and records management to determine the completeness and appropriateness of activity processed. Only activity processed using the (former) City of Louisville financial system was examined. The following concerns were noted.

### **Observations**

There were some minor problems noted with the processing of capital project activity. However, the overall internal control structure is satisfactory. Examples of concerns include the following.

- It appears that the overall processing of Metro Park's capital project activity adheres to described policies and procedures. However, there were some minor problems noted as a result of the review of individual transactions. Examples include the following.
  - There were several cases where documents were not signed as approved by appropriate Metro Parks staff in accordance with described procedures.
    - Budget revisions were processed without any documented approval by Metro Parks. Many of these involved transfers of funds from one project to another.
    - There were cases noted in which invoices were not signed by all members of the project staff (project manager, planning and design engineer, assistant director of planning and design). Missing signatures displays a lack of adherence to the described capital project management procedures and could be indicative of a lack of monitoring.
  - Two transactions were noted in which the actual payment did not appear to adhere to the associated contract.



- In one case, the contract did not reference direct costs for meals, mileage, and travel, but these costs were reimbursed. Also, the payment documentation did not include receipts for the meals.
- In the second case, the items on the invoice were listed as a lump sum amount instead of by the terms of the contract (square yards and man-hours).
- The billing file for one project could not be located. Source documentation is maintained in other files, but the inability to locate the billing file could be indicative of a weakness in adherence to the policies and procedures.
- Some issues were identified that require the attention of the Department of Finance and Budget.
  - Two cases were noted in which the supporting documentation for financial transactions was not located in the associated file.
  - In one case, the budget revision was not signed as approved by Finance and Budget.

### **Recommendations**

Appropriate personnel should take necessary action to address the issues noted. Specific recommendations include the following.

- Fiscal monitoring is the responsibility of each agency. This includes oversight for budget reallocation and adjustments to financial activity (budget revisions, journal vouchers, etc.). The use of funds and ultimate presentation of activity on the financial statements should reflect adherence to all requirements.
- Routine supervisory review should be performed to assess the completeness of files and the accuracy of the activity.
- Files and records should be maintained in a complete and accurate manner.
- All documentation should be signed as approved by appropriate personnel to ensure proper review and oversight of activity.
- Payments should adhere to contract agreements. Metro Parks staff should review invoices to ensure accuracy and appropriateness. Adequate documentation to describe the payment should be attached.
- The Department of Finance and Budget serves as the official custodian for financial documents. Their files should contain adequate support documentation to record the purpose and authorization of the transaction.

### **Metro Parks Response**

- We concur with that fiscal monitoring is the responsibility of the agency. However, there are times when budget adjustments or journal vouchers are performed outside of the Department. A new policy has been instituted that a memo will be sent documenting that this has happened without the approval of the Parks Department.

On a routine basis, we are not requesting written confirmation of these types of activities.

- Weekly meetings are being conducted in Planning & Development where project files are being reviewed for accuracy.
- We concur that files and records should be maintained in a complete and accurate manner. The case referenced had been misfiled and has been located.
- We also concur that all documents should be signed as approved by appropriate personnel. When a document has to be processed without an appropriate signature (in the case of an emergency), staff have been instructed to make a copy of the document and have the person sign it when they return.
- Procedures are being established requiring review of contracts when invoices are paid. We will reinforce this policy and request that Planning and Development conduct this review as a double check prior to forwarding to the Business Office for payment. Only payments outlined in the contract should be made.
- Since the Department of Finance and Budget serves as the official custodian for financial documents, Metro Parks cannot correct weaknesses associated with their records.



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*Mail:* 609 West Jefferson Street, Louisville, KY 40202

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Office of Internal Audit  
609 West Jefferson  
Louisville, KY 40202  
Phone 502.574.3291  
Fax 502.574.3590  
email: [internalaudit@loukymetro.org](mailto:internalaudit@loukymetro.org)  
[www.loukymetro.org](http://www.loukymetro.org)